

Bridger Bolinder proposes the following substitute bill:

Transient Room Tax Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Bridger Bolinder

Senate Sponsor: Evan J. Vickers

LONG TITLE

General Description:

This bill modifies the transient room tax and creates the Outdoor Recreation Mitigation Grant Program.

Highlighted Provisions:

This bill:

- defines terms and modifies definitions;
- modifies the acceptable uses of transient room tax revenue;
- authorizes a county to enter into an interlocal agreement with a municipality within the county to share county transient room tax revenue;
- modifies reporting requirements on counties that impose transient room tax;
- provides that certain municipalities may appoint board members to a tourism tax advisory board;
- requires the state auditor to review a county's report on transient room tax and determine if the report is sufficient and compliant;
- modifies the maximum county tax rate on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services for counties of the second, third, fourth, fifth, and sixth class;
- extends an earmark on certain transient room tax revenue for a county of the first class;
- modifies the state tax rate on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services;
- imposes an additional state tax on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and services that take place within a county of the first class;
- directs the State Tax Commission to distribute certain revenue the state collects on short-term rentals of tourist home, hotel, motel, or trailer court accommodations and

- 29 services;
- 30 ▸ extends the sunset on the State Search and Rescue Advisory Board;
- 31 ▸ modifies the uses of the Transient Room Tax Fund;
- 32 ▸ establishes an outdoor recreation mitigation grant program within the Division of Outdoor
- 33 Recreation;
- 34 ▸ creates the Outdoor Recreation Mitigation Grant Fund;
- 35 ▸ describes the criteria to apply for and receive an outdoor recreation mitigation grant;
- 36 ▸ describes the acceptable uses of an outdoor recreation mitigation grant;
- 37 ▸ requires the Division of Outdoor Recreation to provide a written report annually to the
- 38 Revenue and Taxation and Political Subdivisions Interim committees;
- 39 ▸ repeals the sunset date on the Volunteer Emergency Medical Service Personnel Health
- 40 Insurance Program; and
- 41 ▸ makes technical and conforming changes.

42 **Money Appropriated in this Bill:**

43 None

44 **Other Special Clauses:**

45 This bill provides a special effective date.

46 **Utah Code Sections Affected:**

47 AMENDS:

48 **17-31-2**, as last amended by Laws of Utah 2023, Chapter 15

49 **17-31-5**, as last amended by Laws of Utah 2022, Chapter 360

50 **17-31-5.5**, as last amended by Laws of Utah 2023, Chapter 479

51 **17-31-8**, as last amended by Laws of Utah 2018, Chapter 68

52 **17-36-37**, as last amended by Laws of Utah 2022, Chapter 288

53 **59-12-301**, as last amended by Laws of Utah 2015, Chapter 283

54 **59-28-102**, as enacted by Laws of Utah 2017, Chapter 166

55 **59-28-103**, as last amended by Laws of Utah 2022, Chapter 68

56 **63I-1-253**, as last amended by Laws of Utah 2024, Third Special Session, Chapter 5

57 **63N-3-403**, as last amended by Laws of Utah 2024, Chapter 268

58 **67-3-12**, as last amended by Laws of Utah 2023, Chapters 16, 502

59 **79-7-203**, as last amended by Laws of Utah 2023, Chapter 33

60 ENACTS:

61 **79-9-101**, Utah Code Annotated 1953

62 **79-9-102**, Utah Code Annotated 1953

63 **79-9-103**, Utah Code Annotated 1953
 64 **79-9-104**, Utah Code Annotated 1953
 65 **79-9-201**, Utah Code Annotated 1953
 66 **79-9-202**, Utah Code Annotated 1953
 67 **79-9-203**, Utah Code Annotated 1953
 68 **79-9-301**, Utah Code Annotated 1953

69

70 *Be it enacted by the Legislature of the state of Utah:*

71 Section 1. Section **17-31-2** is amended to read:

72 **17-31-2 . Purposes of transient room tax and expenditure of revenue -- Purchase**
 73 **or lease of facilities -- Mitigating impacts of recreation, tourism, or conventions --**
 74 **Issuance of bonds.**

75 (1) As used in this section:

76 ~~[(a) "Aircraft" means the same as that term is defined in Section 72-10-102.]~~

77 ~~[(b)] (a) "Airport" means the same as that term is defined in Section 72-10-102.~~

78 ~~[(c) "Airport authority" means the same as that term is defined in Section 72-10-102.]~~

79 ~~[(d)] (b) "Airport operator" means the same as that term is defined in Section 72-10-102.~~

80 (c) "Establishing and promoting" means an activity or related expense to encourage,
 81 solicit, advertise, or market in order to attract or enhance transient guest spending in a
 82 county for a purpose described in Subsection (3)(a).

83 (d) "Mitigation" means activity to address the direct impacts of tourism, recreation
 84 related to tourism, or conventions in a county, specifically sanitation and solid waste
 85 disposal, emergency medical services, search and rescue services, law enforcement,
 86 road repair, and road upgrades.

87 ~~[(e) "Base year revenue" means the amount of revenue generated by a transient room tax~~
 88 ~~and collected by a county for fiscal year 2018-19.]~~

89 ~~[(f) "Base year promotion expenditure" means the amount of revenue generated by a~~
 90 ~~transient room tax that a county spent for the purpose described in Subsection (2)(a)~~
 91 ~~during fiscal year 2018-19.]~~

92 ~~[(g) "Eligible town" means a town that:]~~

93 ~~[(i) is located within a county that has a national park within or partially within the~~
 94 ~~county's boundaries; and]~~

95 ~~[(ii) imposes a resort communities tax authorized by Section 59-12-401.]~~

96 (h) "Emergency medical services provider" means an eligible town, a special district, or

97 a special service district.]

98 [(i) "Tourism" means an activity to develop, encourage, solicit, or market tourism that
99 attracts transient guests to the county, including planning, development, and
100 advertising for the purpose described in Subsection (2)(a)(i).]

101 [(j) "Town" means a municipality that is classified as a town in accordance with Section
102 10-2-301.]

103 [(k) (e) "Transient room tax" means a tax at a rate not to exceed [4.25%] the relevant rate
104 authorized by Section 59-12-301.

105 (2) Subject to the requirements of this section, a county legislative body may impose the
106 transient room tax for a purpose described in Subsection (3).

107 (3) [~~for the purposes of~~] A county legislative body may expend revenue generated by the
108 transient room tax imposed under this section and any revenue the county receives from
109 the State Tax Commission under Section 59-28-103 only:

110 (a) for the purpose of establishing and promoting:

111 (i) tourism;~~[-or]~~

112 (ii) recreation~~[,]~~ ;

113 (iii) film production~~[, and]~~ ; or

114 (iv) conventions;

115 (b) to pay for tourism- or recreation-related facilities in the county, including acquiring,
116 leasing, constructing, furnishing, maintaining, or operating:

117 (i) convention meeting rooms;

118 (ii) exhibit halls;

119 (iii) visitor information centers;

120 (iv) museums;

121 (v) sports and recreation facilities including practice fields, stadiums, ~~[and]~~ arenas,
122 and trails;

123 [~~(vi)~~ related facilities;]

124 [(vii)] (vi) [if a national park is located within or partially within the county's
125 boundaries,]the following on any route to a recreation destination within the
126 county, as designated by the county legislative body:

127 (A) transit service, including shuttle service; and

128 (B) parking infrastructure; and

129 [~~(viii)~~] (vii) an airport, if~~[-]~~

130 [(A) the county is a county of the fourth, fifth, or sixth class; and]

- 131 ~~[(B)]~~ the county is the airport operator of the airport;
- 132 (c) for the purpose of acquiring land, leasing land, or making payments for construction
 133 or infrastructure improvements required for or related to the ~~[purposes]~~ facilities listed
 134 in Subsection ~~[(2)(b)]~~ (3)(b);
- 135 (d) ~~[as required to mitigate the impacts of recreation, tourism, or conventions in counties~~
 136 ~~of the fourth, fifth, and sixth class, paying for]~~ to pay mitigation costs, specifically:
- 137 (i) solid waste disposal operations;
- 138 (ii) emergency medical services;
- 139 (iii) search and rescue activities;
- 140 (iv) law enforcement activities; and
- 141 (v) road repair and upgrade of:
- 142 (A) class B roads, as defined in Section 72-3-103;
- 143 (B) class C roads, as defined in Section 72-3-104; or
- 144 (C) class D roads, as defined in Section 72-3-105; and
- 145 (e) ~~[making-]~~ to make the annual payment of principal, interest, premiums, and necessary
 146 reserves for any of the aggregate of bonds authorized under Subsection ~~[(5)]~~ (4).
- 147 ~~[(3)(a) The county legislative body of a county that imposes a transient room tax at a~~
 148 ~~rate of 3% or less may expend the revenue generated as provided in Subsection (4),~~
 149 ~~after making any reduction required by Subsection (6).]~~
- 150 ~~[(b) The county legislative body of a county that imposes a transient room tax at a rate~~
 151 ~~that exceeds 3% or increases the rate of transient room tax above 3% may expend:]~~
- 152 ~~[(i) the revenue generated from the transient room tax at a rate of 3% as provided in~~
 153 ~~Subsection (4), after making any reduction required by Subsection (6); and]~~
- 154 ~~[(ii) the revenue generated from the portion of the rate that exceeds 3%:]~~
- 155 ~~[(A) for any combination of the purposes described in Subsections (2) and (5); and]~~
- 156 ~~[(B) regardless of the limitation on expenditures for the purposes described in~~
 157 ~~Subsection (4).]~~
- 158 ~~[(4) Subject to Subsections (6) and (7), a county may not expend more than 1/3 of the~~
 159 ~~revenue generated by a rate of transient room tax that does not exceed 3%, for any~~
 160 ~~combination of the purposes described in Subsections (2)(b) through (2)(e).]~~
- 161 ~~[(5)]~~ (4)~~[(a)]~~ The county legislative body may issue bonds or cause bonds to be issued, as
 162 permitted by law, to pay all or part of any costs incurred for the purposes set forth in
 163 Subsections ~~[(2)(b)]~~ (3)(b) through ~~[(2)(d)]~~ (3)(d) that are permitted to be paid from
 164 bond proceeds.

165 ~~[(b) If a county legislative body does not need the revenue generated by the transient~~
166 ~~room tax for payment of principal, interest, premiums, and reserves on bonds issued~~
167 ~~as provided in Subsection (2)(e), the county legislative body shall expend that~~
168 ~~revenue for the purposes described in Subsection (2), subject to the limitation of~~
169 ~~Subsection (4).]~~

170 ~~[(6)(a) In addition to the purposes described in Subsection (2), a county legislative body:]~~
171 ~~[(i) may expend up to 4% of the total revenue generated by a transient room tax to~~
172 ~~pay a provider for emergency medical services in one or more eligible towns; and]~~
173 ~~[(ii) may expend up to 10% of the total revenue generated by a transient room tax for~~
174 ~~visitor management and destination development if:]~~
175 ~~[(A) a national park is located within or partially within the county's boundaries;~~
176 ~~and]~~
177 ~~[(B) the county's tourism tax advisory board created under Subsection~~
178 ~~17-31-8(1)(a) or the substantially similar body as described in Subsection~~
179 ~~17-31-8(1)(b) has prioritized and recommended the use of the revenue in~~
180 ~~accordance with Subsection 17-31-8(4).]~~

181 ~~[(b) A county legislative body shall reduce the amount that the county is authorized to~~
182 ~~expend for the purposes described in Subsection (4) by subtracting the amount of~~
183 ~~transient room tax revenue expended in accordance with Subsection (6)(a) from the~~
184 ~~amount of revenue described in Subsection (4).]~~

185 ~~[(7)(a) Except as provided in Subsection (7)(b), a county legislative body in a county of~~
186 ~~the fourth, fifth, or sixth class shall expend the revenue generated by a transient room~~
187 ~~tax as follows:]~~

188 ~~[(i) an amount equal to the county's base year promotion expenditure for the purpose~~
189 ~~described in Subsection (2)(a)(i);]~~

190 ~~[(ii) an amount equal to the difference between the county's base year revenue and~~
191 ~~the county's base year promotion expenditure in accordance with Subsections (3)~~
192 ~~through (6); and]~~

193 ~~[(iii)(A) 37% of the revenue that exceeds the county's base year revenue for the~~
194 ~~purpose described in Subsection (2)(a)(i); and]~~

195 ~~[(B) subject to Subsection (7)(c), 63% of the revenue that exceeds the county's~~
196 ~~base year revenue for any combination of the purposes described in~~
197 ~~Subsections (2)(a)(ii) through (e) or to pay an emergency medical services~~
198 ~~provider for emergency medical services in one or more eligible towns.]~~

- 199 ~~[(b) A county legislative body in a county of the fourth, fifth, or sixth class with one or~~
200 ~~more national recreation areas administered by the National Park Service or the~~
201 ~~Forest Service or national parks within or partially within the county's boundaries~~
202 ~~shall expend the revenue generated by a transient room tax as follows:]~~
203 ~~[(i) for a purpose described in Subsection (2)(a) and subject to the limitation~~
204 ~~described in Subsection (7)(d), the greater of:]~~
205 ~~[(A) an amount equal to the county's base year promotion expenditure; or]~~
206 ~~[(B) 37% of the transient room tax revenue; and]~~
207 ~~[(ii) the remainder of the transient room tax not expended in accordance with~~
208 ~~Subsection (7)(b)(i) for any combination of the purposes described in Subsection~~
209 ~~(2) and, subject to the limitation described in Subsection (7)(c), Subsection (6).]~~
210 ~~[(e) A county legislative body in a county of the fourth, fifth, or sixth class may not:]~~
211 ~~[(i) expend more than 4% of the revenue generated by a transient room tax to pay an~~
212 ~~emergency medical services provider for emergency medical services in one or~~
213 ~~more eligible towns; or]~~
214 ~~[(ii) expend revenue generated by a transient room tax for the purpose described in~~
215 ~~Subsection (2)(e) in an amount that exceeds the county's base year promotion~~
216 ~~expenditure.]~~
217 ~~[(d) A county legislative body may not expend more than 1/5 of the revenue described in~~
218 ~~Subsection (7)(b)(i) for a purpose described in Subsection (2)(a)(ii).]~~
219 ~~[(e) The provisions of this Subsection (7) apply notwithstanding any other provision of~~
220 ~~this section.]~~
221 ~~[(f) If the total amount of revenue generated by a transient room tax in a county of the~~
222 ~~fourth, fifth, or sixth class is less than the county's base year promotion expenditure:]~~
223 ~~[(i) Subsections (7)(a) through (d) do not apply; and]~~
224 ~~[(ii) the county legislative body shall expend the revenue generated by the transient~~
225 ~~room tax in accordance with Subsections (3) through (6).]~~
226 (5)(a) Activity described in Subsection (3)(a) is exclusive of activity described in
227 Subsection (3)(b) or (c).
228 (b) A county may not distribute revenue generated by the transient room tax imposed
229 under this section to a large public transit district, as that term is defined in Section
230 17B-2a-802.
231 (6) A county that generates \$1 million or more in revenue from a transient room tax
232 imposed under this section in the preceding calendar year:

- 233 (a) shall expend, at a minimum, the revenue the county generates from the first 2% of
 234 the tax rate of a transient room tax on a purpose described in Subsection (3)(a); and
 235 (b) may expend the remainder of the revenue the county generates from a transient room
 236 tax on any purpose described in Subsection (3).
- 237 (7) A county that generates \$500,000 or more but less than \$1 million in revenue from a
 238 transient room tax imposed under this section in the preceding calendar year:
 239 (a) shall expend, at a minimum, the revenue the county generates from the first 1% of
 240 the tax rate of a transient room tax on a purpose described in Subsection (3)(a); and
 241 (b) may expend the remainder of the revenue the county generates from a transient room
 242 tax on any purpose described in Subsection (3).
- 243 (8) A county that is not described in Subsection (6) or (7) may expend the revenue the
 244 county generates from a transient room tax on any purpose described in Subsection (3).
- 245 (9) The legislative body of a county may cause revenue generated by a transient room tax to
 246 be expended by a municipality within the county if:
 247 (a) the revenue the county shares with the municipality is not required to be spent by the
 248 county for a purpose described in Subsection (3)(a);
 249 (b) the county and municipality enter into an interlocal agreement:
 250 (i) governing the use of the revenue; and
 251 (ii) requiring the municipality to report the municipality's expenditures of the revenue
 252 to the county; and
 253 (c) the municipality receiving revenue generated by the county's transient room tax
 254 agrees to and expends the revenue for a purpose described in Subsection (3).

255 Section 2. Section **17-31-5** is amended to read:

256 **17-31-5 . General powers and duties of a county legislative body related to the**
 257 **transient room tax.**

- 258 (1) The legislative body of each county that imposes a transient room tax in accordance
 259 with Section 17-31-2:
 260 (a) shall, except as provided in Subsection (2), at least annually consider the priorities
 261 and recommendations of the county's tourism tax advisory board created under
 262 Subsection 17-31-8(1)(a) or the substantially similar body as described in Subsection
 263 17-31-8(1)(b) in one or more public meetings before finalizing decisions on
 264 expenditures of revenue from the transient room tax in each fiscal year;
 265 (b) shall prepare and provide the annual written report for each fiscal year as described
 266 in Section 17-31-5.5; and

267 (c) may do and perform any and all other acts and things necessary, [~~convenient,~~]
 268 desirable, or appropriate to carry out the provisions of [~~Sections 17-31-2 through~~
 269 ~~17-31-5.5]~~ this chapter.

270 (2) Subsection (1)(a) does not apply to the legislative body of a county if:

271 (a) the legislative body of the county has entered into a written contract with a
 272 substantially similar body to a tourism tax advisory board as described in Subsection
 273 17-31-8(1)(b); and

274 (b) the written contract described in Subsection (2)(a) clearly delineates how the
 275 expenditures of revenue from the transient room tax are to be spent.

276 Section 3. Section **17-31-5.5** is amended to read:

277 **17-31-5.5 . Report by county legislative body -- Content.**

278 (1) The legislative body of each county that imposes a transient room tax under Section
 279 59-12-301 or a tourism, recreation, cultural, convention, and airport facilities tax under
 280 Section 59-12-603 shall:

281 (a) ensure that the annual financial report required by Section 17-36-37 includes a
 282 breakdown of expenditures:

283 (i) for revenue generated by the transient room tax, according to the allowable
 284 expenditure categories described in Subsection 17-31-2(3); and

285 (ii) for revenue generated by the tourism, recreation, cultural, convention, and airport
 286 facilities tax, according to the allowable expenditure categories described in
 287 Sections 59-12-602 and 59-12-603; and

288 (b) prepare annually a written report in accordance with Subsection (2).

289 [~~(2) The report described in Subsection (1) shall include a breakdown of expenditures into~~
 290 ~~the following categories:]~~

291 [~~(a) for the transient room tax, identification of expenditures for:]~~

292 [~~(i) establishing and promoting:]~~

293 [~~(A) recreation;]~~

294 [~~(B) tourism;]~~

295 [~~(C) film production; and]~~

296 [~~(D) conventions;]~~

297 [~~(ii) acquiring, leasing, constructing, furnishing, or operating:]~~

298 [~~(A) convention meeting rooms;]~~

299 [~~(B) exhibit halls;]~~

300 [~~(C) visitor information centers;]~~

301 ~~[(D) museums; and]~~
302 ~~[(E) related facilities;]~~
303 ~~[(iii) acquiring or leasing land required for or related to the purposes listed in~~
304 ~~Subsection (2)(a)(ii);]~~
305 ~~[(iv) mitigation costs as identified in Subsection 17-31-2(2)(d); and]~~
306 ~~[(v) making the annual payment of principal, interest, premiums, and necessary~~
307 ~~reserves for any or the aggregate of bonds issued to pay for costs referred to in~~
308 ~~Subsections 17-31-2(2)(e) and (5)(a); and]~~
309 ~~[(b) for the tourism, recreation, cultural, convention, and airport facilities tax,~~
310 ~~identification of expenditures for:]~~
311 ~~[(i) financing tourism promotion, which means an activity to develop, encourage,~~
312 ~~solicit, or market tourism that attracts transient guests to the county, including~~
313 ~~planning, product development, and advertising;]~~
314 ~~[(ii) the development, operation, and maintenance of the following facilities as~~
315 ~~defined in Section 59-12-602:]~~
316 ~~[(A) an airport facility;]~~
317 ~~[(B) a convention facility;]~~
318 ~~[(C) a cultural facility;]~~
319 ~~[(D) a recreation facility; and]~~
320 ~~[(E) a tourist facility;]~~
321 ~~[(iii) mitigation costs as identified in Subsection 59-12-603(2)(b); and]~~
322 ~~[(iv) a pledge as security for evidences of indebtedness under Subsection~~
323 ~~59-12-603(3).]~~
324 ~~[(3)] (2)(a) For the transient room tax, the written report described in Subsection [(1)]~~
325 ~~(1)(b) shall include[a breakdown of each expenditure described in Subsection~~
326 ~~(2)(a)(i), including]:~~
327 ~~[(a)] (i) [whether the expenditure was used for in-state and out-of-state promotion~~
328 ~~efforts] a breakdown of promotion expenditures;~~
329 ~~[(b) an explanation of how the expenditure targeted a cost created by tourism; and]~~
330 ~~[(c) an accounting of the expenditure showing that the expenditure was used only for~~
331 ~~costs directly related to a cost created by tourism.]~~
332 ~~(ii) if the county caused revenue generated by the transient room tax to be expended~~
333 ~~by a municipality within the county, as described in Subsection 17-31-2(9), a~~
334 ~~description:~~

- 335 (A) of each interlocal agreement the county entered into with a municipality; and
 336 (B) the amount of revenue the county shared with a municipality pursuant to an
 337 interlocal agreement;
- 338 (iii) the number of search and rescue efforts conducted by the county in the previous
 339 fiscal year;
- 340 (iv) the total cost of search and rescue efforts and emergency medical services that
 341 were related to tourism or recreation within the eligible county in the previous
 342 fiscal year;
- 343 (v) a description of any factors that made a search and rescue effort or emergency
 344 medical service more expensive or difficult, including the condition of roads
 345 within the county;
- 346 (vi) what money, if any, the county was able to recover in the previous fiscal year
 347 from an individual on whose behalf the county incurred the cost of search and
 348 rescue or emergency medical services; and
- 349 (vii)(A) data on the percentages of individuals on whose behalf the county
 350 incurred the cost of search and rescue or emergency medical services who were
 351 in-state visitors to the county, out-of-state visitors to the county, or residents of
 352 the county; and
- 353 (B) if data described in Subsection (2)(a)(vii)(A) is unavailable regarding an
 354 individual on whose behalf the county incurred the cost of search and rescue or
 355 emergency medical services, the number of individuals whose data described
 356 in Subsection (2)(a)(vii)(A) is unavailable.
- 357 (b) The state auditor, in consultation with the Utah Office of Tourism created in Section
 358 63N-7-102, shall:
- 359 (i) create a form for a financial report and a form for a written report required under
 360 this section;
- 361 (ii) designate at least one employee within the state auditor's office to serve as the
 362 point of contact for counties preparing a financial report or written report under
 363 this section; and
- 364 (iii) if the state auditor's office determines it is advisable, create written guidance to
 365 assist counties in preparing a financial report or written report under this section.
- 366 [(4)] (3) On or before October 1, the county legislative body shall provide a copy of the
 367 annual written report described in Subsection [(1)] (1)(b) for the previous fiscal year to[-]
 368 the state auditor.

369 ~~[(a) the Utah Office of Tourism within the Governor's Office of Economic Opportunity;]~~
 370 ~~[(b) the county's tourism tax advisory board; and]~~
 371 ~~[(c) the Office of the Legislative Fiscal Analyst.]~~

372 Section 4. Section **17-31-8** is amended to read:

373 **17-31-8 . Tourism tax advisory boards.**

374 (1)(a) Except as provided in Subsection (1)(b), any county that collects the following
 375 taxes shall operate a tourism tax advisory board:

376 (i) the tax allowed under Section 59-12-301; or

377 (ii) the tax allowed under Section 59-12-603.

378 (b) Notwithstanding Subsection (1)(a), a county is exempt from Subsection (1)(a) if the
 379 county has an existing board, council, committee, convention visitor's bureau, or
 380 body that substantially conforms with Subsections (2), (3), and (4).

381 (2) A tourism tax advisory board created under Subsection (1) shall consist of at least five
 382 members.

383 (3)(a) A tourism tax advisory board shall be composed of the following members that
 384 are residents of the county:

385 ~~[(a)]~~ (i) a majority of the members shall be current employees of entities in the county
 386 that are subject to the taxes referred to in Section 59-12-301 or 59-12-603; and

387 ~~[(b)]~~ (ii) ~~[the balance]~~ at least two of the board's membership shall be employees of
 388 recreational facilities, convention facilities, museums, cultural attractions, or other
 389 tourism related industries located within the county.

390 (b) A tourism tax advisory board may add additional members to the board, including
 391 board members who represent the interests of municipalities in the county.

392 (c) If a county generates 50% or more of the county's revenue generated by the
 393 imposition of a tax described in Subsection (1)(a)(i) within one municipality in the
 394 county, the tourism tax advisory board for that county shall include a board member
 395 to represent the interests of the municipality.

396 (4)(a) Each tourism tax advisory board shall advise the county legislative body on the
 397 best use of revenues collected from the tax allowed under Section 59-12-301 by
 398 providing the legislative body with a priority listing for proposed expenditures based
 399 on projected available tax revenues supplied to the board by the county legislative
 400 body on an annual basis.

401 (b) Each tourism tax advisory board in a county operating under the county commission
 402 form of government under Section 17-52a-201 or the expanded county commission

403 form under Section 17-52a-202 shall advise the county legislative body on the best
 404 use of revenues collected from the tax allowed under Section 59-12-603 by providing
 405 the legislative body with a priority listing for proposed expenditures based on
 406 projected available tax revenues supplied to the board by the county legislative body
 407 on an annual basis.

408 (5) A member of any county tourism tax advisory board:

409 (a) may not receive compensation or benefits for the member's services; and

410 (b) may receive per diem and travel expenses incurred in the performance of the
 411 member's official duties, in accordance with Section 11-55-103.

412 Section 5. Section **17-36-37** is amended to read:

413 **17-36-37 . Finance officer -- Annual financial statement -- Contents -- Duties of**
 414 **state auditor.**

415 (1) The finance officer of each county, within 180 days after the close of each fiscal period,
 416 or, for a county that has adopted a fiscal period that is a biennial period, within 180 days
 417 after both the midpoint and the close of the fiscal period, except as provided by Section
 418 17-36-38, shall prepare and make available to the governing body an annual financial
 419 report that shall contain:

420 (a) a statement of revenues and expenditures and a comparison with the budget of the
 421 county general fund, similar statements of all other funds for which budgets are
 422 required, and statements of revenues and expenditures or of income and expense for
 423 all other operating funds of the county;

424 (b) a balance sheet of each fund and a combined balance sheet of all funds as of:

425 (i) for a county that has adopted a fiscal period that is a biennial period, the midpoint
 426 and the close of the fiscal period; and

427 (ii) for each other county, the close of the fiscal period; or

428 (c) any other reports the governing body may require, including work performance data,
 429 tax levies, taxable values, details of bonded indebtedness, and historical facts of
 430 interest to the governing body and the public.

431 (2) Copies of the annual report shall be furnished to the state auditor and made a matter of
 432 public record in the office of the finance officer.

433 (3) The statement of revenues and expenditures described in Subsection (1)(a) shall
 434 specifically identify when revenue is restricted for only statutorily authorized
 435 expenditures, including:

436 (a) transient room tax, according to the expenditure authorizations described in Section

- 437 17-31-2; and
- 438 **(b)** tourism, recreation, cultural, convention, and airport facilities tax, according to the
- 439 expenditure authorizations described in Sections 59-12-602 and 59-12-603.
- 440 **(4)** The state auditor:
- 441 **(a)** may provide guidance to the finance officer of each county to ensure uniform
- 442 reporting across counties;
- 443 **(b)** may include the information described in Subsection (3) on the public finance
- 444 website described in Section 67-3-12;
- 445 **(c)** shall, on a regular basis determined by the state auditor, evaluate a county's annual
- 446 financial report in regard to revenues and expenditures described in Subsection (3)
- 447 and determine whether a county's reporting is sufficient to ensure transparency and
- 448 accountability; and
- 449 **(d)** shall, upon receipt of a county's written report under Section 17-31-5.5 and in
- 450 conjunction with evaluating the information described in Subsection (3), determine if
- 451 a county is compliant with the expenditure authorizations described in Sections
- 452 17-31-2, 59-12-602, and 59-12-603.
- 453 **(5)** If the state auditor determines under Subsection (4)(c) that a county is not sufficiently
- 454 reporting or determines under Subsection (4)(d) that a county is not compliant, the state
- 455 auditor:
- 456 **(a)** shall provide the county finance officer with written notice of the determination,
- 457 including the rationale for the determination; and
- 458 **(b)** shall provide the county finance officer with an opportunity to respond to the
- 459 determination in writing, including an opportunity to correct any deficiencies
- 460 identified by the state auditor.
- 461 **(6)** If the auditor determines, after providing a county with an opportunity to respond and
- 462 correct any deficiencies as described in Subsection (5)(b), that a county is still not in
- 463 compliance with this section, the auditor:
- 464 **(a)** shall provide notice of the determination to the Division of Outdoor Recreation
- 465 created in Section 79-7-201;
- 466 **(b)** may provide notice to the Revenue and Taxation Interim Committee and the Political
- 467 Subdivisions Interim Committee, or if the Legislature is in session, the Legislative
- 468 Management Committee; and
- 469 **(c)** may take any action authorized in Section 51-2a-401 or other provision of law.
- 470 Section 6. Section **59-12-301** is amended to read:

471 **59-12-301 . Transient room tax -- Rate -- Expenditure of revenues -- Enactment**
472 **or repeal of tax -- Tax rate change -- Effective date -- Notice requirements.**

473 (1)(a) A county legislative body may impose a tax on charges for the accommodations
474 and services described in Subsection 59-12-103(1)(i) at a rate of not to exceed:

475 (i) 4.25% beginning on or after October 1, 2006[-] ; and

476 (ii) for counties of the second, third, fourth, fifth, or sixth class, 4.5% beginning on or
477 after July 1, 2025.

478 (b) Subject to Subsection (2), the revenues raised from the tax imposed under Subsection
479 (1)(a) shall be used for the purposes listed in Section 17-31-2.

480 (c) The tax imposed under Subsection (1)(a) shall be in addition to the tax imposed
481 under Part 6, Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax
482 Act.

483 (2)(a) If a county legislative body of a county of the first class imposes a tax under this
484 section, beginning on July 1, 2007, and ending on June 30, 2027, each year the first
485 15% of the revenues collected from the tax authorized by Subsection (1)(a) within
486 that county shall be:

487 ~~[(a)]~~ (i) deposited into the Transient Room Tax Fund created by Section 63N-3-403;
488 and

489 ~~[(b)]~~ (ii) expended as provided in Section 63N-3-403.

490 (b) If a county legislative body of a county of the first class imposes a tax under this
491 section, beginning on July 1, 2027, and ending on June 30, 2047, each year the first
492 7.5% of the revenues collected from the tax authorized by Subsection (1)(a) within
493 that county shall be:

494 (i) deposited into the Transient Room Tax Fund created by Section 63N-3-403; and

495 (ii) expended as provided in Section 63N-3-403.

496 (3) Subject to Subsection (4), a county legislative body:

497 (a) may increase or decrease the tax authorized under this part; and

498 (b) shall regulate the tax authorized under this part by ordinance.

499 (4)(a) For purposes of this Subsection (4):

500 (i) "Annexation" means an annexation to a county under Title 17, Chapter 2, County
501 Consolidations and Annexations.

502 (ii) "Annexing area" means an area that is annexed into a county.

503 (b)(i) Except as provided in Subsection (4)(c), if, on or after July 1, 2004, a county
504 enacts or repeals a tax or changes the rate of a tax under this part, the enactment,

- 505 repeal, or change shall take effect:
- 506 (A) on the first day of a calendar quarter; and
- 507 (B) after a 90-day period beginning on the date the commission receives notice
- 508 meeting the requirements of Subsection (4)(b)(ii) from the county.
- 509 (ii) The notice described in Subsection (4)(b)(i)(B) shall state:
- 510 (A) that the county will enact or repeal a tax or change the rate of a tax under this
- 511 part;
- 512 (B) the statutory authority for the tax described in Subsection (4)(b)(ii)(A);
- 513 (C) the effective date of the tax described in Subsection (4)(b)(ii)(A); and
- 514 (D) if the county enacts the tax or changes the rate of the tax described in
- 515 Subsection (4)(b)(ii)(A), the rate of the tax.
- 516 (c)(i) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection
- 517 (4)(c)(iii), the enactment of a tax or a tax rate increase shall take effect on the first
- 518 day of the first billing period:
- 519 (A) that begins after the effective date of the enactment of the tax or the tax rate
- 520 increase; and
- 521 (B) if the billing period for the transaction begins before the effective date of the
- 522 enactment of the tax or the tax rate increase imposed under this section.
- 523 (ii) Notwithstanding Subsection (4)(b)(i), for a transaction described in Subsection
- 524 (4)(c)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day
- 525 of the last billing period:
- 526 (A) that began before the effective date of the repeal of the tax or the tax rate
- 527 decrease; and
- 528 (B) if the billing period for the transaction begins before the effective date of the
- 529 repeal of the tax or the tax rate decrease imposed under this section.
- 530 (iii) Subsections (4)(c)(i) and (ii) apply to transactions subject to a tax under
- 531 Subsection 59-12-103(1)(i).
- 532 (d)(i) Except as provided in Subsection (4)(e), if, for an annexation that occurs on or
- 533 after July 1, 2004, the annexation will result in the enactment, repeal, or a change
- 534 in the rate of a tax under this part for an annexing area, the enactment, repeal, or
- 535 change shall take effect:
- 536 (A) on the first day of a calendar quarter; and
- 537 (B) after a 90-day period beginning on the date the commission receives notice
- 538 meeting the requirements of Subsection (4)(d)(ii) from the county that annexes

- 539 the annexing area.
- 540 (ii) The notice described in Subsection (4)(d)(i)(B) shall state:
- 541 (A) that the annexation described in Subsection (4)(d)(i) will result in an
- 542 enactment, repeal, or change in the rate of a tax under this part for the annexing
- 543 area;
- 544 (B) the statutory authority for the tax described in Subsection (4)(d)(ii)(A);
- 545 (C) the effective date of the tax described in Subsection (4)(d)(ii)(A); and
- 546 (D) if the county enacts the tax or changes the rate of the tax described in
- 547 Subsection (4)(d)(ii)(A), the rate of the tax.
- 548 (e)(i) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection
- 549 (4)(e)(iii), the enactment of a tax or a tax rate increase shall take effect on the first
- 550 day of the first billing period:
- 551 (A) that begins after the effective date of the enactment of the tax or the tax rate
- 552 increase; and
- 553 (B) if the billing period for the transaction begins before the effective date of the
- 554 enactment of the tax or the tax rate increase imposed under this section.
- 555 (ii) Notwithstanding Subsection (4)(d)(i), for a transaction described in Subsection
- 556 (4)(e)(iii), the repeal of a tax or a tax rate decrease shall take effect on the first day
- 557 of the last billing period:
- 558 (A) that began before the effective date of the repeal of the tax or the tax rate
- 559 decrease; and
- 560 (B) if the billing period for the transaction begins before the effective date of the
- 561 repeal of the tax or the tax rate decrease imposed under this section.
- 562 (iii) Subsections (4)(e)(i) and (ii) apply to transactions subject to a tax under
- 563 Subsection 59-12-103(1)(i).

564 Section 7. Section **59-28-102** is amended to read:

565 **59-28-102 . Definitions.**

566 As used in this chapter:

- 567 (1) "Agreement" means the same as that term is defined in Section 59-12-102.
- 568 (2) "Certified service provider" means the same as that term is defined in Section 59-12-102.
- 569 (3) "Initial rate" means a rate of 0.32%.
- 570 [~~3~~] (4) "Model 2 seller" means the same as that term is defined in Section 59-12-102.
- 571 [~~4~~] (5) "Purchaser" means the same as that term is defined in Section 59-12-102.
- 572 [~~5~~] (6) "Sales price" means the same as that term is defined in Section 59-12-102.

573 (7) "Secondary rate" means a rate of 0.75%.

574 [(6)] (8) "Seller" means the same as that term is defined in Section 59-12-102.

575 *The following section is affected by a coordination clause at the end of this bill.*

576 Section 8. Section **59-28-103** is amended to read:

577 **59-28-103 . Imposition -- Rate -- Revenue distribution.**

578 (1) Subject to the other provisions of this chapter, the state shall impose a tax on the
579 transactions described in Subsection 59-12-103(1)(i) at~~[-a rate of .32%]~~ :

580 (a) the initial rate; and

581 (b) the secondary rate.

582 (2) The tax imposed under this chapter is in addition to any other taxes imposed on the
583 transactions described in Subsection 59-12-103(1)(i).

584 (3)(a)(i) Subject to Subsection (3)(a)(ii), the commission shall deposit 6% of the
585 revenue the state collects from the tax under this chapter at the initial rate into the
586 Hospitality and Tourism Management Education Account created in Section
587 53F-9-501 to fund the Hospitality and Tourism Management Career and Technical
588 Education Pilot Program created in Section 53E-3-515.

589 (ii) The commission may not deposit more than \$300,000 into the Hospitality and
590 Tourism Management Education Account under Subsection (3)(a)(i) in a fiscal
591 year.

592 (b) Except for the amount deposited into the Hospitality and Tourism Management
593 Education Account under Subsection (3)(a) and the administrative charge retained
594 under Subsection 59-28-104(4), the commission shall deposit ~~[any]~~ the remainder of
595 the revenue the state collects from the tax under this chapter at the initial rate into the
596 Outdoor Recreation Infrastructure Account created in Section 79-8-106 to fund;

597 (i) the Outdoor Recreational Infrastructure Grant Program created in Section 79-8-401;
598 and

599 (ii) the Recreation Restoration Infrastructure Grant Program created in Section
600 79-8-202.

601 (4)(a) The commission shall deposit 33% of the revenue the state collects from the tax at
602 the secondary rate into the Outdoor Recreation Mitigation Grant Fund created in
603 Section 79-9-103.

604 (b) The commission shall distribute the remaining revenue the state collects from the tax
605 under this chapter at the secondary rate to the Division of Finance, which shall
606 transfer the revenue into the General Fund.

- 607 (5)(a) In addition to the imposition of tax described in Subsection (1), the state shall
 608 impose a tax on the transactions described in Subsection 59-12-103(1)(i) that take
 609 place within a county of the first class.
- 610 (b) The commission shall distribute the revenue the state collects from the tax described
 611 in Subsection (5)(a) to the Division of Finance, which shall transfer the revenue into
 612 the Transient Room Tax Fund created in Section 63N-3-403.
- 613 Section 9. Section **63I-1-253** is amended to read:
 614 **63I-1-253 . Repeal dates: Titles 53 through 53G.**
- 615 (1) Section 53-1-122, Road Rage Awareness and Prevention Restricted Account, is
 616 repealed July 1, 2028.
- 617 (2) Section 53-2a-105, Emergency Management Administration Council created --
 618 Function -- Composition -- Expenses, is repealed July 1, 2029.
- 619 (3) Section 53-2a-1103, Search and Rescue Advisory Board -- Members -- Compensation,
 620 is repealed July 1, [2027] 2030.
- 621 (4) Section 53-2a-1104, General duties of the Search and Rescue Advisory Board, is
 622 repealed July 1, 2027.
- 623 (5) Title 53, Chapter 2a, Part 15, Grid Resilience Committee, is repealed July 1, 2027.
- 624 (6) Section 53-2d-104, State Emergency Medical Services Committee -- Membership --
 625 Expenses, is repealed July 1, 2029.
- 626 [~~(7) Section 53-2d-703, Volunteer Emergency Medical Service Personnel Health Insurance~~
 627 ~~Program -- Creation -- Administration -- Eligibility -- Benefits -- Rulemaking --~~
 628 ~~Advisory board, is repealed July 1, 2027.~~]
- 629 [(8)] (7) Section 53-5-703, Board -- Membership -- Compensation -- Terms -- Duties, is
 630 repealed July 1, 2029.
- 631 [(9)] (8) Section 53-11-104, Board, is repealed July 1, 2029.
- 632 [(10)] (9) Section 53-22-104.1, School Security Task Force -- Membership -- Duties -- Per
 633 diem -- Report -- Expiration, is repealed December 31, 2025.
- 634 [(11)] (10) Section 53-22-104.2, The School Security Task Force -- Education Advisory
 635 Board, is repealed December 31, 2025.
- 636 [(12)] (11) Subsection 53B-1-301(1)(j), regarding the Higher Education and Corrections
 637 Council, is repealed July 1, 2027.
- 638 [(13)] (12) Section 53B-7-709, Five-year performance goals, is repealed July 1, 2027.
- 639 [(14)] (13) Title 53B, Chapter 8a, Part 3, Education Savings Incentive Program, is repealed
 640 July 1, 2028.

- 641 [~~(15)~~] (14) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.
642 [~~(16)~~] (15) Section 53B-17-1203, SafeUT and School Safety Commission established --
643 Members, is repealed January 1, 2030.
- 644 [~~(17)~~] (16) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.
645 [~~(18)~~] (17) Title 53B, Chapter 18, Part 17, Food Security Council, is repealed July 1, 2027.
646 [~~(19)~~] (18) Title 53B, Chapter 18, Part 18, Electrification of Transportation Infrastructure
647 Research Center, is repealed July 1, 2028.
- 648 [~~(20)~~] (19) Title 53B, Chapter 35, Higher Education and Corrections Council, is repealed
649 July 1, 2027.
- 650 [~~(21)~~] (20) Subsection 53C-3-203(4)(b)(vii), regarding the distribution of money from the
651 Land Exchange Distribution Account to the Geological Survey for test wells and other
652 hydrologic studies in the West Desert, is repealed July 1, 2030.
- 653 [~~(22)~~] (21) Subsection 53E-1-201(1)(q), regarding the Higher Education and Corrections
654 Council, is repealed July 1, 2027.
- 655 [~~(23)~~] (22) Subsection 53E-2-304(6), regarding foreclosing a private right of action or
656 waiver of governmental immunity, is repealed July 1, 2027.
- 657 [~~(24)~~] (23) Subsection 53E-3-503(5), regarding coordinating councils for youth in care, is
658 repealed July 1, 2027.
- 659 [~~(25)~~] (24) Subsection 53E-3-503(6), regarding coordinating councils for youth in care, is
660 repealed July 1, 2027.
- 661 [~~(26)~~] (25) Subsection 53E-4-202(8)(b), regarding a standards review committee, is repealed
662 January 1, 2028.
- 663 [~~(27)~~] (26) Section 53E-4-203, Standards review committee, is repealed January 1, 2028.
664 [~~(28)~~] (27) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory Commission,
665 is repealed July 1, 2033.
- 666 [~~(29)~~] (28) Subsection 53E-7-207(7), regarding a private right of action or waiver of
667 governmental immunity, is repealed July 1, 2027.
- 668 [~~(30)~~] (29) Section 53F-2-420, Intensive Services Special Education Pilot Program, is
669 repealed July 1, 2024.
- 670 [~~(31)~~] (30) Section 53F-5-214, Grant for professional learning, is repealed July 1, 2025.
671 [~~(32)~~] (31) Section 53F-5-215, Elementary teacher preparation grant, is repealed July 1,
672 2025.
- 673 [~~(33)~~] (32) Section 53F-5-219, Local Innovations Civics Education Pilot Program, is
674 repealed July 1, 2025.

675 [~~(34)~~] (33) Title 53F, Chapter 10, Part 2, Capital Projects Evaluation Panel, is repealed July
676 1, 2027.

677 [~~(35)~~] (34) Subsection 53G-4-608(2)(b), regarding the Utah Seismic Safety Commission, is
678 repealed January 1, 2025.

679 [~~(36)~~] (35) Subsection 53G-4-608(4)(b), regarding the Utah Seismic Safety Commission, is
680 repealed January 1, 2025.

681 [~~(37)~~] (36) Section 53G-9-212, Drinking water quality in schools, is repealed July 1, 2027.

682 Section 10. Section **63N-3-403** is amended to read:

683 **63N-3-403 . Transient Room Tax Fund -- Source of revenues -- Interest --**
684 **Expenditure or pledge of revenues.**

685 (1) There is created a fiduciary fund held by the state in a purely custodial capacity known
686 as the Transient Room Tax Fund.

687 (2)(a) The fund shall be funded by the portion of the sales and use tax imposed by a
688 county of the first class described in Subsection 59-12-301(2).

689 (b)(i) The fund shall earn interest.

690 (ii) Any interest earned on fund money shall be deposited into the fund.

691 (3)(a) [~~Subject~~] Before July 1, 2027, and subject to Subsection (3)(b), the executive
692 director shall expend or pledge the money deposited into the fund:

693 (i) to mitigate the impacts of traffic and parking relating to a convention facility
694 within a county of the first class;

695 (ii) for a purpose listed in Section 17-31-2, except that any requirements in Section
696 17-31-2 for the expenditure of money do not apply; or

697 (iii) for a combination of Subsections (3)(a)(i) and (ii).

698 (b) The executive director may not expend more than \$20,000,000 in total to mitigate
699 the impacts of traffic and parking relating to a convention facility within a county of
700 the first class.

701 (4) Beginning on July 1, 2027, the executive director shall expend or pledge the money
702 deposited into the fund for:

703 (a) the benefit of a city of the first class:

704 (i) in a county of the first class;

705 (ii) with a convention center; and

706 (iii) that is not a capital city; and

707 (b) a purpose listed in Section 17-31-2, except that any requirements in Section 17-31-2
708 for the expenditure of money do not apply.

709 Section 11. Section **67-3-12** is amended to read:

710 **67-3-12 . Utah Public Finance Website -- Establishment and administration --**

711 **Records disclosure -- Exceptions.**

712 (1) As used in this section:

713 (a)(i) Subject to Subsections (1)(a)(ii) and (iii), "independent entity" means the same
714 as that term is defined in Section 63E-1-102.

715 (ii) "Independent entity" includes an entity that is part of an independent entity
716 described in Subsection (1)(a)(i), if the entity is considered a component unit of
717 the independent entity under the governmental accounting standards issued by the
718 Governmental Accounting Standards Board.

719 (iii) "Independent entity" does not include the Utah State Retirement Office created
720 in Section 49-11-201.

721 (b) "Local education agency" means a school district or charter school.

722 (c) "Participating local entity" means:

723 (i) a county;

724 (ii) a municipality;

725 (iii) the State Fair Park Authority, created in Section 11-68-201;

726 (iv) a special district under Title 17B, Limited Purpose Local Government Entities -
727 Special Districts;

728 (v) a special service district under Title 17D, Chapter 1, Special Service District Act;

729 (vi) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;

730 (vii) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit
731 District Act;

732 (viii) except for a taxed interlocal entity as defined in Section 11-13-602:

733 (A) an interlocal entity as defined in Section 11-13-103;

734 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or

735 (C) any project, program, or undertaking entered into by interlocal agreement in
736 accordance with Title 11, Chapter 13, Interlocal Cooperation Act;

737 (ix) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that
738 is part of an entity described in Subsections (1)(c)(i) through (viii), if the entity is
739 considered a component unit of the entity described in Subsections (1)(c)(i)
740 through (viii) under the governmental accounting standards issued by the
741 Governmental Accounting Standards Board; or

742 (x) a conservation district under Title 17D, Chapter 3, Conservation District Act.

- 743 (d)(i) "Participating state entity" means the state of Utah, including its executive,
744 legislative, and judicial branches, its departments, divisions, agencies, boards,
745 commissions, councils, committees, and institutions.
- 746 (ii) "Participating state entity" includes an entity that is part of an entity described in
747 Subsection (1)(d)(i), if the entity is considered a component unit of the entity
748 described in Subsection (1)(d)(i) under the governmental accounting standards
749 issued by the Governmental Accounting Standards Board.
- 750 (e) "Public finance website" or "website" means the website established by the state
751 auditor in accordance with this section.
- 752 (f) "Public financial information" means each record that is required under this section
753 or by rule made by the Office of the State Auditor under Subsection (9) to be made
754 available on the public finance website, a participating local entity's website, or an
755 independent entity's website.
- 756 (g) "Qualifying entity" means:
- 757 (i) an independent entity;
- 758 (ii) a participating local entity;
- 759 (iii) a participating state entity;
- 760 (iv) a local education agency;
- 761 (v) a state institution of higher education as defined in Section 53B-3-102;
- 762 (vi) the Utah Educational Savings Plan created in Section 53B-8a-103;
- 763 (vii) the Utah Housing Corporation created in Section 63H-8-201;
- 764 (viii) the School and Institutional Trust Lands Administration created in Section
765 53C-1-201;
- 766 (ix) the Utah Capital Investment Corporation created in Section 63N-6-301; or
- 767 (x) a URS-participating employer.
- 768 (h)(i) "URS-participating employer" means an entity that:
- 769 (A) is a participating employer, as that term is defined in Section 49-11-102; and
- 770 (B) is not required to report public financial information under this section as a
771 qualifying entity described in Subsections (1)(g)(i) through (ix).
- 772 (ii) "URS-participating employer" does not include:
- 773 (A) the Utah State Retirement Office created in Section 49-11-201;
- 774 (B) an insurer that is subject to the disclosure requirements of Section 31A-4-113;
- 775 or
- 776 (C) a withdrawing entity.

- 777 (i)(i) "Withdrawing entity" means:
- 778 (A) an entity that elects to withdraw from participation in a system or plan under
- 779 Title 49, Chapter 11, Part 6, Procedures and Records;
- 780 (B) until the date determined under Subsection 49-11-626(2)(a), a public
- 781 employees' association that provides the notice of intent described in
- 782 Subsection 49-11-626(2)(b); and
- 783 (C) beginning on the date determined under Subsection 49-11-626(2)(a), a public
- 784 employees' association that makes an election described in Subsection
- 785 49-11-626(3).
- 786 (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in
- 787 Sections 49-11-623 and 49-11-624.
- 788 (2) The state auditor shall establish and maintain a public finance website in accordance
- 789 with this section.
- 790 (3) The website shall:
- 791 (a) permit Utah taxpayers to:
- 792 (i) view, understand, and track the use of taxpayer dollars by making public financial
- 793 information available on the Internet for participating state entities, independent
- 794 entities, participating local entities, and URS-participating employers, using the
- 795 website; and
- 796 (ii) link to websites administered by participating local entities, independent entities,
- 797 or URS-participating employers that do not use the website for the purpose of
- 798 providing public financial information as required by this section and by rule
- 799 made under Subsection (9);
- 800 (b) allow a person that has Internet access to use the website without paying a fee;
- 801 (c) allow the public to search public financial information on the website;
- 802 (d) provide access to financial reports, financial audits, budgets, or other financial
- 803 documents that are used to allocate, appropriate, spend, and account for government
- 804 funds, as may be established by rule made in accordance with Subsection (9);
- 805 (e) have a unique and simplified website address;
- 806 (f) be guided by the principles described in Subsection 63A-16-202(2);
- 807 (g) include other links, features, or functionality that will assist the public in obtaining
- 808 and reviewing public financial information, as may be established by rule made under
- 809 Subsection (9); and
- 810 (h) include a link to school report cards published on the State Board of Education's

- 811 website under Section 53E-5-211.
- 812 (4) The state auditor shall:
- 813 (a) establish and maintain the website, including the provision of equipment, resources,
814 and personnel as necessary;
- 815 (b) maintain an archive of all information posted to the website;
- 816 (c) coordinate and process the receipt and posting of public financial information from
817 participating state entities; and
- 818 (d) coordinate and regulate the posting of public financial information by participating
819 local entities and independent entities.
- 820 (5) A qualifying entity shall permit the public to view the qualifying entity's public
821 financial information by posting the public financial information to the public finance
822 website in accordance with rules made under Subsection (9).
- 823 (6) The content of the public financial information posted to the public finance website is
824 the responsibility of the qualifying entity posting the public financial information.
- 825 (7) A URS-participating employer shall provide employee compensation information for
826 each fiscal year ending on or after June 30, 2022:
- 827 (a) to the state auditor for posting on the Utah Public Finance Website; or
- 828 (b)(i) through the URS-participating employer's own website; and
829 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state
830 auditor for posting on the Utah Public Finance Website.
- 831 (8)(a) A qualifying entity may not post financial information that is classified as private,
832 controlled, or protected under Title 63G, Chapter 2, Government Records Access and
833 Management Act, to the public finance website.
- 834 (b) An individual who negligently discloses financial information that is classified as
835 private, protected, or controlled by Title 63G, Chapter 2, Government Records
836 Access and Management Act, is not criminally or civilly liable for an improper
837 disclosure of the financial information if the financial information is disclosed solely
838 as a result of the preparation or publication of the website.
- 839 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
840 Office of the State Auditor:
- 841 (a) shall make rules to:
- 842 (i) establish which records a qualifying entity is required to post to the public finance
843 website; and
- 844 (ii) establish procedures for obtaining, submitting, reporting, storing, and posting

- 845 public financial information on the public finance website; and
- 846 (b) may make rules:
- 847 (i) governing when a qualifying entity is required to disclose an expenditure made by
- 848 a person under contract with the qualifying entity, including the form and content
- 849 of the disclosure[-] ; and
- 850 (ii) allowing for the inclusion of financial data provided by a participating local entity
- 851 to be included on the Utah Public Finance Website in a uniform manner.
- 852 (10) The rules made under Subsection (9) shall only require a URS-participating employer
- 853 to provide employee compensation information for each fiscal year ending on or after
- 854 June 30, 2022:
- 855 (a) to the state auditor for posting on the public finance website; or
- 856 (b)(i) through the URS-participating employer's own website; and
- 857 (ii) via a link to the website described in Subsection (10)(b)(i), submitted to the state
- 858 auditor for posting on the public finance website.

859 Section 12. Section **79-7-203** is amended to read:

860 **79-7-203 . Powers and duties of division.**

- 861 (1) As used in this section, "real property" includes land under water, upland, and all other
- 862 property commonly or legally defined as real property.
- 863 (2) The Division of Wildlife Resources shall retain the power and jurisdiction conferred
- 864 upon the Division of Wildlife Resources by law on property controlled by the division
- 865 with reference to fish and game.
- 866 (3) For purposes of property controlled by the division, the division shall permit multiple
- 867 uses of the property for purposes such as grazing, fishing, hunting, camping, mining, and
- 868 the development and use of water and other natural resources.
- 869 (4)(a) The division may acquire real and personal property in the name of the state by
- 870 legal and proper means, including purchase, gift, devise, eminent domain, lease,
- 871 exchange, or otherwise, subject to the approval of the executive director and the
- 872 governor.
- 873 (b) In acquiring real or personal property, the credit of the state may not be pledged
- 874 without the consent of the Legislature.
- 875 (5)(a) Before acquiring any real property, the division shall notify the county legislative
- 876 body of the county where the property is situated of the division's intention to acquire
- 877 the property.
- 878 (b) If the county legislative body requests a hearing within 10 days of receipt of the

- 879 notice, the division shall hold a public hearing in the county concerning the matter.
- 880 (6) Acceptance of gifts or devises of land or other property is at the discretion of the
881 division, subject to the approval of the executive director and the governor.
- 882 (7) The division shall acquire property by eminent domain in the manner authorized by
883 Title 78B, Chapter 6, Part 5, Eminent Domain.
- 884 (8)(a) The division may make charges for special services and use of facilities, the
885 income from which is available for recreation purposes.
- 886 (b) The division may conduct and operate those services necessary for the comfort and
887 convenience of the public.
- 888 (9)(a) The division may lease or rent concessions of lawful kinds and nature on property
889 to persons, partnerships, and corporations for a valuable consideration after notifying
890 the commission.
- 891 (b) The division shall comply with Title 63G, Chapter 6a, Utah Procurement Code, in
892 selecting concessionaires.
- 893 (10) The division shall proceed without delay to negotiate with the federal government
894 concerning the Weber Basin and other recreation and reclamation projects.
- 895 (11)(a) The division shall coordinate with and annually report to the following regarding
896 land acquisition and development and grants administered under this chapter or
897 Chapter 8, Outdoor Recreation Grants:
- 898 (i) the Division of State Parks; and
899 (ii) the Office of Rural Development.
- 900 (b) The report required under Subsection (11)(a) shall be in writing, made public, and
901 include a description and the amount of any grant awarded under this chapter or
902 Chapter 8, Outdoor Recreation Grants.
- 903 (12) The division shall:
- 904 (a) coordinate outdoor recreation policy, management, and promotion:
- 905 (i) among state and federal agencies and local government entities in the state;
906 (ii) with the Public Lands Policy Coordinating Office created in Section 63L-11-201,
907 if public land is involved; and
908 (iii) on at least a quarterly basis, with the executive director and the executive
909 director of the Governor's Office of Economic Opportunity;
- 910 (b) in cooperation with the Governor's Office of Economic Opportunity, promote
911 economic development in the state by:
- 912 (i) coordinating with outdoor recreation stakeholders;

- 913 (ii) improving recreational opportunities; and
 914 (iii) recruiting outdoor recreation business;
- 915 (c) administer Chapter 9, Mitigating the Direct Impacts of Tourism and Outdoor
 916 Recreation;
- 917 (d) promote all forms of outdoor recreation, including motorized and nonmotorized
 918 outdoor recreation;
- 919 [(d)] (e) recommend to the governor and Legislature policies and initiatives to enhance
 920 recreational amenities and experiences in the state and help implement those policies
 921 and initiatives;
- 922 [(e)] (f) in performing the division's duties, seek to ensure safe and adequate access to
 923 outdoor recreation for all user groups and for all forms of recreation;
- 924 [(f)] (g) develop data regarding the impacts of outdoor recreation in the state; and
- 925 [(g)] (h) promote the health and social benefits of outdoor recreation, especially to young
 926 people.
- 927 (13) By following Title 63J, Chapter 5, Federal Funds Procedures Act, the division may:
- 928 (a) seek federal grants or loans;
- 929 (b) seek to participate in federal programs; and
- 930 (c) in accordance with applicable federal program guidelines, administer federally
 931 funded outdoor recreation programs.

932 Section 13. Section **79-9-101** is enacted to read:

933 **CHAPTER 9. MITIGATING THE DIRECT IMPACTS OF TOURISM AND**

934

OUTDOOR RECREATION

935

Part 1. General Provisions

936

79-9-101 . Definitions.

937

As used in this part:

938

(1) "Board" means the Outdoor Recreation Mitigation Board created in Section 79-9-104.

939

(2) "Division" means the Division of Outdoor Recreation created in Section 79-9-201.

940

(3) "Eligible county" means a county:

941

(a) of the third, fourth, fifth, or sixth class;

942

(b) that imposes the maximum allowable rate of a county transient room tax; and

943

(c) that generated less than \$10,000,000 in revenue from the imposition of a transient

944

room tax in the previous calendar year.

- 945 (4) "Grant" means an outdoor recreation mitigation grant issued by the division to an
946 eligible county as described in Section 79-9-201.
- 947 (5) "Grantee" means an eligible county that receives an outdoor recreation mitigation grant
948 from the division.
- 949 (6)(a) "Visitor-related emergency costs" means the documented expenditures of an
950 eligible county in conducting search and rescue efforts or providing emergency
951 medical services in direct relation to an individual who is in the eligible county for
952 the purpose of outdoor recreation, tourism, or a convention.
- 953 (b) "Visitor-related emergency costs" may include road repair and upgrade costs, as
954 described in Subsection 17-31-2(3)(d), so long as the eligible county applying for a
955 grant presents sufficient evidence to suggest that the condition of roads in the eligible
956 county has a direct impact on search and rescue efforts or providing emergency
957 medical services in relation to an individual who is in the eligible county for the
958 purpose of outdoor recreation, tourism, or a convention.
- 959 (7) "Visitor-related safety costs" means a mitigation cost described in Subsection
960 17-31-2(3)(d) that is not a visitor-related emergency cost, so long as the eligible county
961 applying for a grant presents sufficient evidence to suggest that:
- 962 (a) the eligible county's current solid waste disposal operations are overwhelmed by
963 outdoor recreation, tourism, or conventions in the eligible county, resulting in
964 unsanitary or unsafe conditions in the eligible county;
- 965 (b) law enforcement activities within the eligible county are strained as a direct result of
966 outdoor recreation, tourism, or conventions in the eligible county, resulting in unsafe
967 conditions for recreators, visitors, tourists, county residents, and members of law
968 enforcement within the eligible county; or
- 969 (c) road repair and upgrade costs, if the current condition of roads in the eligible county
970 are overwhelmed by outdoor recreation, tourism, or conventions in the eligible
971 county, resulting in unsafe conditions in the eligible county.

972 Section 14. Section **79-9-102** is enacted to read:

973 **79-9-102 . Outdoor recreation mitigation grants authorized -- Rulemaking.**

- 974 (1) To the extent that money is available, the division shall administer an outdoor recreation
975 mitigation grants program to address visitor-related emergency costs and visitor-related
976 safety costs in eligible counties.
- 977 (2) The purpose of the outdoor recreation mitigation grants program is to:
- 978 (a) assist an eligible county that is impacted by outdoor recreation, tourism, or

979 conventions to such a degree that the eligible county is unable to address
 980 visitor-related emergency costs or visitor-related safety costs within revenue
 981 generated by an eligible county's imposition of a transient room tax; and
 982 (b) over time, ensure that an eligible county impacted by outdoor recreation, tourism, or
 983 conventions is able to manage the impacts of outdoor recreation, tourism, or
 984 conventions within eligible county revenue generated by the eligible county's
 985 imposition of a transient room tax.

986 (3) The division shall, in consultation with the board, make rules in accordance with Title
 987 63G, Chapter 3, Utah Administrative Rulemaking Act, as necessary to perform the
 988 division's duties described in this chapter.

989 Section 15. Section **79-9-103** is enacted to read:

990 **79-9-103 . Outdoor Recreation Mitigation Grant Fund created.**

991 (1) There is created an expendable special revenue fund known as the "Outdoor Recreation
 992 Mitigation Grant Fund," which the division may use to make competitive outdoor
 993 recreation mitigation grants to one or more eligible counties as described in Section
 994 79-9-201.

995 (2) The fund consists of:

996 (a) deposits into the fund under Subsection 59-28-103(4)(a);

997 (b) appropriations made by the Legislature;

998 (c) private donations, grants, gifts, bequests, or money made available from any other
 999 source to implement this chapter;

1000 (d) any grant funding that is returned to the division from an eligible county, as
 1001 described in Section 79-9-203; and

1002 (e) interest earned on the fund.

1003 (3) The division shall, with the advice of the board, administer the fund.

1004 (4) The cost of administering the fund:

1005 (a) shall be paid from money in the fund; and

1006 (b) may not exceed 2% of the revenue deposited annually into the fund under Subsection
 1007 59-28-103(4)(a).

1008 (5) Interest accrued from investment of money in the fund shall remain in the fund.

1009 Section 16. Section **79-9-104** is enacted to read:

1010 **79-9-104 . Outdoor recreation mitigation board.**

1011 (1) There is created the Outdoor Recreation Mitigation Board consisting of the following
 1012 five members:

- 1013 (2)(a) two representatives of the Utah Association of Counties, appointed by the Utah
 1014 Association of Counties;
 1015 (b) one representative of the Utah Sheriffs' Association, appointed by the Utah Sheriffs'
 1016 Association;
 1017 (c) one representative of rural emergency medical services directors, appointed by the
 1018 director of the division after consultation with an organization representing rural
 1019 emergency medical services directors; and
 1020 (d) an individual representing the tourism industry, appointed by the director of the
 1021 division after consultation with an organization representing the tourism industry.
 1022 (3) The board shall annually select one of the board's members to be the chair of the board.
 1023 (4)(a) If a vacancy occurs in the membership of the board, the member shall be replaced
 1024 in the same manner in which the original appointment was made.
 1025 (b) A member of the board shall serve a term of four years and until the member's
 1026 successor is appointed and qualified.
 1027 (c) Notwithstanding Subsection (3)(b), the initial appointment of one member described
 1028 in Subsection (1)(b) and one member described in Subsection (1)(c) shall be two
 1029 years so the terms of board members are staggered and approximately half of the
 1030 board members are appointed every two years.
 1031 (d) An individual may be appointed to more than one term.
 1032 (e) Three board members constitutes a quorum.
 1033 (f) The action of a majority of a quorum constitutes action of the board.
 1034 (5) A board member may not receive compensation or benefits for the member's service on
 1035 the board, but may receive per diem and reimbursement for travel expenses incurred as a
 1036 board member at the rates established by the Division of Finance under:
 1037 (a) Sections 63A-3-106 and 63A-3-107; and
 1038 (b) rules made by the Division of Finance pursuant to Sections 63A-3-106 and
 1039 63A-3-107.
 1040 (6) The division shall provide staff support to the board.

1041 Section 17. Section **79-9-201** is enacted to read:

1042 **Part 2. Outdoor Recreation Mitigation Grants**

1043 **79-9-201 . Outdoor recreation mitigation grant criteria -- Priorities --**

1044 **Application -- Prohibition on awards.**

- 1045 (1) The division may, within available funding, award an outdoor recreation mitigation
 1046 grant as described in this section.

- 1047 (2) In the event the division receives grant applications in excess of funding available to
1048 make grants, the division shall:
- 1049 (a) prioritize applications for grant funding for visitor-related emergency costs over
1050 applications for grant funding for visitor-related safety costs;
- 1051 (b) within applications for grant funding to relieve visitor-related emergency costs,
1052 prioritize applications for grant funding to support search and rescue efforts or
1053 emergency medical services over applications for grant funding to support road
1054 repair; and
- 1055 (c) prioritize an application for grant funding from an eligible county with a smaller
1056 population over an application for grant funding from an eligible county with a larger
1057 population.
- 1058 (3) After making the priority determinations described in Subsection (2), the division may
1059 prioritize available grant funding based on need, in terms of:
- 1060 (a) the amount of outdoor recreation or tourism taking place within the eligible county;
1061 (b) the existing capacity of an eligible county to manage search and rescue efforts or
1062 emergency medical services without additional financial assistance;
- 1063 (c) the existing capacity of an eligible county to engage in road repair and maintenance
1064 without additional financial assistance; and
- 1065 (d) the existing capacity of an eligible county to manage tourism-related safety costs
1066 without additional financial assistance.
- 1067 (4) The division may, in the division's discretion and in accordance with this part and any
1068 rules made pursuant to Subsection 79-9-102(3), fulfill an eligible county's application
1069 for grant funding in whole or in part.
- 1070 (5) In implementing a competitive grant-making program described in this section, the
1071 division shall:
- 1072 (a) create an application for eligible counties to apply for grant funding; and
- 1073 (b) require an eligible county applying for grant funding to:
- 1074 (i) use the application created by the division;
- 1075 (ii) include information the division requires in an application; and
- 1076 (iii) apply by a deadline established by the division.
- 1077 (6) If an eligible county intends to share some or all grant funding awarded to the eligible
1078 county under this section with a special district in the eligible county, the eligible county
1079 shall provide that information in the eligible county's application for grant funding.
- 1080 (7) Beginning January 1, 2028, an eligible county may not receive grant funding described

1081 in this chapter if the state auditor notifies the division that the eligible county is not in
1082 compliance with Section 17-36-37.

1083 Section 18. Section **79-9-202** is enacted to read:

1084 **79-9-202 . Determining need of eligible counties.**

1085 (1) The division shall annually determine the relative needs of eligible counties for financial
1086 assistance to support visitor-related emergency costs in eligible counties, specifically
1087 taking into account the rolling five-year average of past visitor-related emergency costs
1088 within each eligible county, based on available data.

1089 (2) The division may request assistance from the state auditor and the Utah Office of
1090 Tourism in making the determination described in Subsection (1).

1091 Section 19. Section **79-9-203** is enacted to read:

1092 **79-9-203 . Use of outdoor recreation mitigation grant funding.**

1093 (1) An eligible county that receives grant funding under Section 79-9-201:

1094 (a) shall use grant funding:

1095 (i) to pay for any present or ongoing visitor-related emergency costs or visitor-related
1096 safety costs;

1097 (ii) to reimburse a provider of search and rescue efforts or emergency medical
1098 services for any past, unpaid services within the eligible county;

1099 (iii) to support the activities of a special district providing search and rescue efforts,
1100 emergency medical services, solid waste disposal, or road repair;

1101 (iv) as proposed in the eligible county's or eligible special district's application for
1102 grant funding;

1103 (b) shall report to the division on the expenditures made with the grant funding by
1104 December 31 of each year in which grant funding is received or is unexpended;

1105 (c) may not use grant funding to:

1106 (i) supplant existing funds; or

1107 (ii) purchase real property or make payments toward the ownership or leasing of real
1108 property.

1109 (2) If a grantee does not expend or encumber the funding within 18 months of the day on
1110 which the funding was received by the grantee due to a lack of need within the eligible
1111 county, the grantee:

1112 (a) shall inform the division regarding the remaining grant funding;

1113 (b) may retain the remaining grant funding until fully expended unless required by the
1114 division to return the remaining grant funding to the division; and

1115 (c) may not apply for a new outdoor recreation mitigation grant until the grant funding is
1116 fully expended or returned.

1117 (3) Upon receipt of unexpended outdoor recreation mitigation grant funding from a grantee,
1118 the division shall deposit the unexpended grant funding into the Outdoor Recreation
1119 Mitigation Grant Fund created in Section 79-9-103.

1120 Section 20. Section **79-9-301** is enacted to read:

1121 **Part 3. Reporting**

1122 **79-9-301 . Reporting.**

1123 (1) The division shall report quarterly to the board on:

1124 (a) grant applications received from eligible counties;

1125 (b) grant awards made to eligible counties; and

1126 (c) the division's progress in determining the relative needs of eligible counties, as
1127 described in Section 79-9-202.

1128 (2) Beginning January 1, 2027, the division and board shall provide an annual written
1129 report to the Revenue and Taxation Interim Committee and the Political Subdivisions
1130 Interim Committee no later than September 30, describing the division's efforts to
1131 implement the requirements of this chapter and any recommendations for legislative
1132 changes to the grant program described in this part.

1133 Section 21. **Effective Date.**

1134 This bill takes effect on July 1, 2025.